



MINISTRY OF AGRICULTURE, FISHERIES AND FOOD

Third Report
of the Committee on
**AGRICULTURAL
VALUATION**

LONDON

HER MAJESTY'S STATIONERY OFFICE

1969

PRICE 2s 0d [10p] NET

THIRD REPORT OF THE COMMITTEE ON AGRICULTURAL VALUATION

Introduction

1. The Committee was originally appointed in August 1947 with the following terms of reference:

“To advise on matters relating to agricultural valuation and in particular to make recommendations as to the provisions to be included in regulations under the Agriculture Bill prescribing the method of calculating the measure of compensation, namely the value to an incoming tenant, claimable by an outgoing tenant in respect of improvements or other matters included in the Fourth Schedule of the Bill”.

2. The Committee presented its First Report in January 1948. It was re-appointed in March 1948 and was asked in June 1948 to report on the following matters:

- (i) The assessment of compensation for tenant-right matters other than those included in Part II of the Fourth Schedule to the Agriculture Act, 1947.
 - (ii) The desirability of introducing some uniformity in the present customary rights of hold over and pre-entry.
 - (iii) The desirability of reducing the existing number of customary term-days.
- The Committee presented its Second Report in May 1950.

3. The Committee was reconstituted in January 1967 to advise the Minister on the need for and extent of any revision of the Agriculture (Calculation of Value for Compensation) Regulations, 1959 (S.I. 1959 No. 496), made in exercise of the powers conferred on him by Section 51 of the Agricultural Holdings Act, 1948. These appointments were made under S.25 of the Agriculture Act 1947 and S.79 of the Agricultural Holdings Act 1948.

4. We are again indebted to the Ministry's Legal staff. On the subject of the residual value of slurries we have benefited by the advice of Dr. N. Pizer, Mr. L. J. Hooper and Mr. C. Berryman, Soil Scientists of the Ministry. In considering the subject of acclimatization and hefting values of hill sheep stocks, we consulted Mr. R. G. Bolam, Mr. J. Drinkall and Mr. E. Wyn Jones to whom we wish to express our thanks. Our thanks are also due to the Secretaries of the Committee Mr. H. F. Greenfield, whose premature retirement because of ill-health we regret, Mr. R. H. Llewellyn and Mr. E. D. Hardy.

5. Last year we recommended, without formally reporting, that the tables of unexhausted manurial values of fertilisers and residual values of feeding-stuffs attached to the 1959 Regulations should be amended at once, in view of large changes in prices which had taken place. In consequence, the Minister of Agriculture, Fisheries and Food made the Agriculture (Calculation of Value for Compensation) Amendment Regulations 1968, which came into effect on 25th March, 1968.

6. We attach considerable importance to the need to keep these unit values regularly under review in future. We appreciate that the making of the 1968 Amendment Regulations so shortly before a commonly used term date was the cause of some inconvenience. On that occasion, the short notice was unavoidable but we consider that in future, every effort should be made to give reasonably long notice for the benefit of landlords, tenants and professional men.

DETAILED CONSIDERATION OF THE SCHEDULE TO THE REGULATIONS

PART I

(Part I of the Fourth Schedule to the Agricultural Holdings Act, 1948).

Paragraph 1: Mole Drainage

7. The existing paragraph provides for compensation to be calculated on the basis of a six year life where the moles discharge into a piped main drain and a three year life when they discharge into an open ditch. The calculated value may, however, be reduced by the valuer on a number of grounds including the following: where suitable plans, prepared at the time of construction, are not available to the landlord; where moles were not drawn at a proper depth; where the ditches had not been properly maintained; where the land was not suitable for mole drainage; where the scheme was badly designed or carried out; or where deep cultivations or other work have since interfered with the functioning of the drains.

8. We have examined the adequacy of the Regulations with particular reference to the life of a scheme in practice. We have also given special attention to considering if compensation should be the same whether outfalls into an open ditch are piped or not. On the first question we are agreed that the life of a mole drainage system is governed largely by the stability of soil; and it must be borne in mind that where, as is often the case, there are different types of soil in the same field the life of the drains will vary. It is essential that the outfalls should be piped where the soil is unstable at that point or liable to physical damage. A tenant who is providing mole drainage would be well advised to pipe the outfalls but we have decided not to recommend that this should be required in the regulations. Sub-paragraph (2)(g) provides that the ultimate test shall be that the system must function efficiently.

Paragraph 2: Protection of Fruit Trees against Animals

9. This paragraph requires compensation to be calculated as the reasonable cost of the provision. This can be reduced in certain circumstances to allow for the existing condition of the protection, the condition of the fruit trees and the probable duration of the need for protection.

10. We have examined this paragraph. No criticism has been submitted to us. After consideration we are satisfied that the paragraph is complete and requires no change.

Paragraph 4: Clay Burning

11. This paragraph provides for compensation to be based on a four year life. As clay burning is now so uncommon a practice we do not consider it necessary to make specific provision for it. We therefore *recommend* deletion of this Paragraph.

Paragraphs 3 and 5: Chalking and Liming of Land

12. These paragraphs provide for compensation to be written off over an eight year period. The initial cost is taken as the reasonable cost of the lime (or chalk) including the cost of delivery and application, but subject to a limit equivalent to two tons of calcium oxide per acre. Where, however, a heavier dressing is shown to be economic and of benefit to the incoming tenant, this limit may be exceeded.

13. This Regulation has been frequently criticised on the grounds that the residual life of liming or chalking is sometimes less than eight years. This view relates largely to leaching on light and sandy soils, and in districts of heavy rainfall. In industrial areas with heavy atmospheric pollution, as well as in some other regions, it is claimed that the deposit of sulphur dioxide brought down by rainfall will give rise to considerable lime wastage. It has also been submitted that continuous applications of nitrogenous manure will deplete lime residues.

14. We find that there is a measure of truth in all of these opinions. A relatively short residual life for the liming of light land may largely be attributed to a tendency, particularly on the light soil areas of East Anglia, to the practice of applying lighter dressings than elsewhere. The problem of increased acidity from heavy atmospheric pollution is local to some industrial areas. Where heavy crops are obtained involving large application rates of fertilisers, a higher proportion of plant nutrients, including lime is taken up; and in such circumstances the applications of lime are rather more readily exhausted.

15. From our examination of the evidence we accept that under normal conditions applications continue to have a residual value for at least eight years. We do, however, *recommend* that these Regulations should be altered to give a Valuer discretion to reduce the compensation from an eight year period to as little as four years, to meet adverse conditions and circumstances which reduce the benefit to the incoming tenant.

Paragraph 6: Application to Land of Purchased Manure (including Artificial Manure)

16. The Regulations provide that where no crop has been taken, the compensation shall be the reasonable cost of the fertiliser including the cost of delivery and spreading. Where crops have been taken, the compensation is based on the analysis of the manure except in the case of purchased farmyard manure. There are special provisions relating compensation to the cost of purchased farmyard manure and bulky organic manures. In addition, compensation is payable for the mechanical value of bulky organic manures and some types of purchased absorbent litter. In all cases, compensation is limited to the reasonable costs, having regard to the rules of good husbandry, type of farming and the soundness of the practice economically.

17. We have been advised that in the present state of knowledge, based on current experimental data and methods, no scientific precision can in general be achieved in establishing unexhausted manurial values. Although it might be possible with more complex tables, to produce more accurate scientific recommendations, these are unlikely to prove workable in practice. In this context, for example, we are advised that reliable evidence would be required of the precise application of phosphate and potash, during the previous ten to twenty years, in respect of the individual farm upon which a valuation takes place. We consider that this information is indeed most unlikely to be available and even if it were, many other factors would need to be taken into account.

18. We have examined the available evidence as to the rate at which plant foods, fertilisers and manures are exhausted. While we are aware that criticism has been advanced of the continued validity of the recommendations of the Report of the Conference on Residual Manurial Values of Fertilisers, which was constituted by the Ministry under the chairmanship of the late Professor Scott Watson in 1946, we consider that those recommendations still provide the best basis for the practical solution of problems of valuation. We, therefore, *recommend* the continuation of the existing principles affecting residues which are again used in the following table:—

Table A.

	<i>Proportion of Plant Food available after</i>		
	one	two	three
<i>growing seasons</i>			
Nitrogen			
(a) inorganic nitrogen	Nil	Nil	Nil
(b) nitrogen in dried blood ...	Nil	Nil	Nil
(c) organic nitrogen other than dried blood	one-half	one-quarter	Nil
Phosphoric Acid			
(d) soluble P_2O_5	two-thirds	one-third	one-sixth
(e) insoluble P_2O_5	one-third	one-sixth	one-twelfth
(f) total P_2O_5 in bone products	one-half	one-quarter	one-eighth
(g) total P_2O_5 in other materials	one-third	one-sixth	one-twelfth
Potash			
(h) total K_2O	one-half	one-quarter	Nil

We have considered the effect of irrigation and conclude that where correctly used it has only a marginal effect on the residues of plant nutrients.

19. We have given consideration to the current prices of fertilisers now available on the market, and after allowing for subsidy, recommend the following unit prices as the basis of calculation of residual values:—

Table B.

<i>Value Per Unit (1% of a ton)</i>			
Nitrogen	...	...	17s.
Phosphoric Acid	...	...	17s.
Potash	...	...	9s.

We are satisfied that the principles of calculation do not require any amendment, and that the values of the residues of plant food after one, two or three crops have been taken, are as set out in tables 1, 2 and 3 of the Schedule to this Report.

20. As already mentioned in paragraph 6 of this report we attach considerable importance to the need to issue fresh tables of unit values, to meet future changes in fertiliser costs. On the other hand, we think it inadvisable that the revised tables should be issued at intervals of less than twelve months; and are of the opinion that the most convenient date for a change to be made is the first of July; if this is not feasible the best alternative date is the first of January in any year.

21. The reference in the Fourth Schedule (item 6) of the Agricultural Holdings Act, 1948 to "purchased manure (including artificial manure)", is now out of date. As such material at the present time is invariably called "fertiliser", we recommend that when the Fourth Schedule is amended this item 6 should be entitled "Application to land of Purchased Fertiliser whether Organic or Inorganic".

Paragraph 7: Consumption on the Holding of Corn and other Feedingstuffs

22. The Regulations provide for the calculation of compensation in accordance with tables attached to the Regulations, varied according to the number of crops taken and the conditions under which feedingstuffs have been fed, and whether eaten by milking cows or other stock.

23. The extent of compensation is limited by the wording of the appropriate part of the Fourth Schedule to the 1948 Act. It limits compensation to the consumption of corn, whether produced on the holding or not, or of cake or other feedingstuffs not produced on the holding, by (a) horses, cattle, sheep or pigs or (b) poultry folded on the land as part of a system of farming practised on the holding. It does not provide for any payment in respect of feeding in intensive poultry units, which are now sufficiently large and numerous for the quantity of manure to be significant.

24. We *recommend* therefore that at the first convenient opportunity the Fourth Schedule should be amended to include feedingstuffs fed to poultry. It is appreciated that it will be necessary for revised Regulations to limit the compensation in a number of circumstances.

25. Because of the considerable differences between slurry and other forms of manure, we considered that, where slurries are applied to the land compensation should not be based on Table 4 to this Report but should be dealt with separately. (See below).

26. In the past the residual manurial values of feedingstuffs have been related to the rounded unit prices of fertilisers upon which the Tables for calculating the unexhausted manurial value of fertilisers have been based. These prices included an element in respect of spreading costs. However, a farmer does not incur spreading costs unless the residues are applied to the land as farmyard manure, in which case he is compensated under the terms of para. 8(3) of the Schedule to the Regulations. We *recommend* therefore, that the residual manurial values of feedingstuffs be related to the following unit values (1% of a ton) of the plant foods in which no account has been taken of spreading costs:

Table C.

	<i>Before one crop has been removed</i>		<i>After one crop has been removed</i>	
	s.	d.	s.	d.
Nitrogen 	4	6	2	3
Phosphoric acid 	7	0	3	6
Potash 	4	10	2	6

27. Values calculated on this basis, taking account of the present scientific information on the analyses of feedingstuffs, some of which have been amended since the previous report are set out in Table 4 of the Schedule to this report.

28. For compound cakes and meals, where the vendor declares the percentage of albuminoids (proteins) but not the percentage of P_2O_5 and K_2O , it is not possible to value these materials on exactly the same basis. As the percentage of proteins is not proportional to the phosphoric acid and potash content of a feed, it is

necessary to separate the nitrogen value from that of the phosphoric acid and potash, the value of the two latter being approximately the same in most feedingstuffs. We therefore, *recommend* that the residual value of albuminoids (proteins) be calculated in accordance with the following Table:—

Table D.

	<i>Value per ton of feedingstuffs consumed</i>	
	<i>Before one crop has been removed from the land</i>	<i>After one crop has been removed from the land</i>
Compound cakes and meal, for each 1 per cent albuminoids (protein)	9d. per 1% protein plus 12/- for phosphate and potash	4d. per 1% protein plus 6/- for phosphate and potash

Consumption of purchased feedingstuffs on the holding and applied to the land in the form of slurry.

29. We have devoted much time to the consideration of the problems arising from the present day practice of the application of slurries to the land. Whereas farmyard manure is normally conserved and only applied at a time when maximum benefit will accrue to the land, slurries are often applied continuously throughout the year, in which case the manurial value is greatly reduced. Slurry is not always used to the benefit of the land, as when there is an intensive enterprise on only a small acreage. In extreme cases, where it is pumped on to the land purely as a method of disposal, fertility may actually be harmed and the structure of the soil damaged. On the other hand, we are advised that where slurry is properly conserved and properly applied to the land at the optimum time of year, the manurial benefit will be fully equal to that of farm yard manure.

30. We consider that valuers should have a wide discretion to reduce the amount of compensation for slurry applied to the land, to take account of the following factors:—

- (a) *Type of stock.* We were advised that the nutrient ratio in the slurry compared with that of the food intake of various types of stock varied only slightly before one crop had been removed. But, after one crop has been removed, whereas the residual values of P_2O_5 and K_2O are reduced by 50 per cent as in the case of farmyard manure, the residual values of nitrogen are reduced to one-third in the case of cattle and pig slurries.
- (b) *Method of Storage.* We were advised that there is a 25 per cent loss of nitrogen from slurry stored in the open i.e. lagoons or open tanks, compared with slurry in enclosed storage i.e. in sealed tanks or under slatted floors in enclosed buildings.
- (c) *Application.* We were advised that in cases where slurry is applied in excessive quantities not only is the soil structure liable to damage but fertility may actually be reduced. In addition there is a considerable danger of a disease build up occurring. Where slurry is applied in adverse conditions considerable reduction of its manurial benefit occurs.

31. We therefore *recommend* that the residual value per ton of feedingstuffs consumed and applied to the land as slurry under good conditions, should be in accordance with Table 6 of this Report. We also *recommend* for the present, until more information is available, that compensation for the manurial value of feeding-stuff fed on the farm in the form of slurry should be limited. It is therefore *recommended* that the total compensation shall not exceed £6 for each acre on which slurry has been spread.

32. The Committee wish to record their gratitude for the assistance received from the Ministry's Soil Scientists in dealing with this matter.

PART II

(Part II of the Fourth Schedule to the Agricultural Holdings Act 1948)

Paragraph 8: Growing and harvested crops

33. This paragraph covers the valuation of all growing crops and severed or harvested crops and produce grown on the holding in the last year of the tenancy, but does not include anything which the tenant has a right to sell or remove from the holding. The value of growing crops is taken to be the reasonable cost of seeds sown and cultivations and acts of husbandry involved. The severed crops are to be valued at average market value reduced by the manurial value, calculated on the basis that no crop has been taken. However, the calculated value has to be reduced to the value to an incoming tenant if the crops and produce are inferior in quality, the quantity exceeds that reasonably required for the system of farming, or the crops and produce are inconveniently or badly placed or stored. This paragraph also provides for the compensation value of farmyard manure and compost made on the farm to be taken as the reasonable expenditure incurred by the tenant in transporting and spreading such manure or compost on land from which no crop has been taken.

34. We have examined this Regulation carefully in relation to the holdover of crops. We remarked in our Second Report on the difficulty of framing legislation on the subject of holdover. We wish to re-emphasise that in our view it is desirable in the case of Michaelmas tenancies that agreements should make specific provision for holdover for the tenant to harvest and market corn, sugar beet, potatoes, fruit and vegetables, and other crops similarly grown for sale. However, we are still of the opinion that this is a subject better dealt with by agreement than by legislation and therefore *recommend* no change in the Regulation.

Paragraph 9: Seeds sown and cultivations, etc. done at the expense of the Tenant

35. The paragraph provides that the value shall be the reasonable cost of seeds sown, of cultivations and acts of husbandry, taking into account:—normal current costs (with particular regard to current wages), cost of operations and size and shape of fields, the reasonable costs of hiring and the increased costs in special circumstances where it is reasonable to use horses. But the reasonable cost must not be regarded as including rent paid by the tenant or any expenditure before or including removal from the land of the last previous crop. On the other hand, the reasonable cost should not be regarded as reduced merely because more than one operation was carried out by the tenant at the same time.

36. We have also considered whether the words "cultivations" and "acts of husbandry" are wide enough to cover spraying with chemicals for these purposes. In our view, these should be covered, and if the Regulations in their present form

do not provide for compensation in such matters, the wording should be amended to do so. We have also examined the need to make special provision for horse cultivation and steam cultivation. We *recommend* that there should no longer be special provision for steam cultivations, which now hardly exist, but we consider that a sufficient number of horses are still working to justify the reference to them in the regulations.

37. We have also considered the question of rents and overheads in relation to compensation payable to a tenant quitting at Lady Day. In our view there are insufficient grounds for any change in the basis of calculation of the compensation to be paid for growing crops.

Paragraph 10: Pasture laid down at the tenant's expense or paid for on entry

38. This paragraph provides for compensation to be paid for pasture laid down at the tenant's expense or paid for on entry except where he has undertaken in an agreement in writing to replace temporary pasture comprised in the holding at the time of entry for which he did not pay upon entering.

39. Valuation where no crop has been removed is on the same basis as in Paragraph 9 of the Regulations except that the value is not to be reduced in respect of acts of cultivation designed only to benefit the grass but made before removal of a cover crop. Where, however, one crop has been removed either by mowing or grazing, the value is based on the face valuation of the pasture, taking into account present conditions, management since sowing, situation, fencing, water supply and any other relevant circumstances.

40. We considered whether compensation should take account of the value of the root system to succeeding arable crops, but we considered that in practice the valuer could only determine the face value and the anticipated duration of the sward. We decided that no amendment was required and that the measure of compensation should continue to be related to what may be observed on the face of the pasture, rather than the value of the root system to a following arable crop, subject to the existing sub-paragraph (2)(f) which enables adjustments to be made in any case where the valuer considers it necessary.

Paragraph 12: Acclimatisation of Hill Sheep

41. This paragraph provides for the payment of compensation for the value attributable to the acclimatisation and hefting of sheep on hill land to be shown separately from the value of the sheep in the valuation. Compensation is limited to a maximum of 15 shillings per sheep or 15 per cent of the market price whichever is the less.

42. As we said in our Second Report this item presents considerable difficulties, one reason being that it is hard to assess the market value of ewes which, except for draft ewes, are not normally bought and sold through a market. We have therefore considered the matter fully and have received most useful assistance from men with long practical experience of valuation of hill sheep.

43. We have concluded after discussing possible alternative ways of assessing the market value of sheep that it should continue to be done as at present by basing the valuation on the market value of draft ewes with adjustments to take account of condition and age. We wish to re-emphasise our opinion that valuers should show separately the basic market price of breeding ewes and any additions or reductions in respect of age or condition and any other factors, as well as compensation

attributable to acclimatisation and hefting, but make no recommendation for a change in the Regulations.

44. In view of changes in prices and wages, we *recommend* that the additional amount per ewe in respect of acclimatisation, hefting or settlement value should be increased to a maximum of 30 shillings per sheep. We also consider that the amount of compensation should be re-examined at least every three years.

45. We considered the problems arising in certain areas from the appointment of a thirdsman or umpire to whom differences between valuers about the valuation of hill sheep are frequently referred. We wish to emphasise that the appointment of a thirdsman in no way prejudices the right of the parties in the event of dispute to go to arbitration under the provisions of the Agricultural Holdings Act, 1948. Although we have considered the possibility we have decided not to recommend any set procedure in such cases.

(Signed by)

E. S. Dobb (*Chairman*)

M. S. Argles

John Clark

Eric C. Dee

Gordon H. Forsyth

L. Joseland

J. A. Montgomery

J. N. Vaughan Richards

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R. F. H. Stephenson

H. O. Wilkin

Stuart Wyatt

APPENDIX

TABLE 1

Unit Values of 1% of a Ton of Fertiliser

	<i>After one crop has been taken from the land</i>	<i>After two crops have been taken from the land</i>	<i>After three crops have been taken from the land</i>	<i>After four crops have been taken from the land</i>
Nitrogen:	s. d.	s. d.	s. d.	s. d.
(a) Inorganic N and urea ...	Nil	Nil	Nil	Nil
Phosphoric acid:				
(b) P_2O_5 soluble in water or in citric acid	11 4	5 8	2 10	Nil
(c) P_2O_5 insoluble in water or of unspecified solu- bility	5 8	2 10	1 5	Nil
Potash:				
(d) Total K_2O	4 6	2 3	Nil	Nil

- Notes:— (i) The unit values in this Table are inclusive of the cost of delivery and spreading.
(ii) Unit values per ton may be calculated to the nearest shilling.

TABLE 2

Unit Values of 1% of a Ton of Basic Slag

	<i>After one crop has been taken from the land</i>	<i>After two crops have been taken from the land</i>	<i>After three crops have been taken from the land</i>	<i>After four crops have been taken from the land</i>
	s. d.	s. d.	s. d.	s. d.
Phosphoric acid:				
(a) P_2O_5 soluble in citric acid	11 4	5 8	2 10	Nil
(b) P_2O_5 insoluble in citric acid	5 8	2 10	1 5	Nil

- Notes:— (i) The unit values in this Table are inclusive of the cost of delivery and spreading.
(ii) Unit values per ton may be calculated to the nearest shilling.

TABLE 3

Unit Values of 1% of a Ton of Fertiliser

	<i>After one crop has been taken from the land</i>	<i>After two crops have been taken from the land</i>	<i>After three crops have been taken from the land</i>	<i>After four crops have been taken from the land</i>
	s. d.	s. d.	s. d.	s. d.
Nitrogen:				
(a) N in dried blood ...	Nil	Nil	Nil	Nil
(b) Organic N except that in dried blood and urea ...	8 6	4 3	Nil	Nil
Phosphoric acid:				
(c) Total P_2O_5 in bone pro- ducts	8 6	4 3	2 2	Nil
(d) Total P_2O_5 in other materials	5 8	2 10	1 5	Nil

- Notes:— (i) The unit values in this Table are inclusive of the cost of delivery and spreading.
- (ii) Unit values per ton may be calculated to the nearest shilling.

TABLE 4

	<i>Value per ton of feedingstuffs consumed</i>					
	<i>Before one crop has been taken from the land</i>			<i>After one crop has been taken from the land</i>		
	£	s.	d.	£	s.	d.
1. Dec. cotton cake ...	3	1	0	1	10	6
2. Undec. cotton cake (Egyptian) ...	2	2	0	1	1	0
3. Undec. cotton cake (Bombay) ...	2	0	0	1	0	0
4. Linseed cake ...	2	1	0	1	0	6
5. Linseed ...	1	15	0	0	17	6
6. Soya bean cake ...	2	15	0	1	7	6
7. Palmnut cake ...	1	4	0	0	12	0
8. Coconut cake ...	1	16	0	0	18	0
9. Earthnut cake (dec.)	2	9	0	1	4	6
10. Rape cake ...	2	10	0	1	5	0
11. Meat meal ...	5	1	0	2	10	6
12. Fish meal ...	5	14	0	2	17	0
13. Beans ...	1	11	0	0	15	6
14. Peas ...	1	7	0	0	13	6
15. Wheat...	0	18	0	0	9	0
16. Barley ...	0	15	0	0	7	6
17. Oats ...	0	16	0	0	8	0
18. Maize ...	0	15	0	0	7	6
19. Rice meal ...	1	10	0	0	15	0
20. Locust beans ...	0	17	0	0	8	6
21. Malt ...	0	18	0	0	9	0
22. Malt culms ...	2	1	0	1	0	6
23. Bran and other offals of wheat ...	1	18	0	0	19	0
24. Brewers' grains (dried)	1	5	0	0	12	6
25. Brewers' grains (wet)	0	9	0	0	4	6
26. Clover hay ...	1	3	0	0	11	6
27. Meadow hay ...	0	17	0	0	8	6
28. Dried grass and meal	1	1	0	0	10	6
29. Mangolds ...	0	4	0	0	2	0
30. Swedes ...	0	3	0	0	1	6
31. Turnips ...	0	3	0	0	1	6
32. Sugar beet pulp (dried)	0	10	0	0	5	0
33. Sugar beet pulp (wet)	0	2	0	0	1	0
34. Potatoes ...	0	6	0	0	3	0
35. Straw, pea straw and pods ...	0	16	0	0	8	0
36. Compound cakes and meal each 1% albuminoids (proteins)	9d. per 1% protein + 12/- for phosphate and potash			4d. per 1% protein + 6/- for phosphate and potash		
Thus:—						
18 per cent albuminoids	1	5	6	0	12	0
24 per cent albuminoids	1	10	0	0	14	0
30 per cent albuminoids	1	14	6	0	16	0

Note:—In the case of straw mechanical value has been taken into account.

TABLE 5

	<i>Feedingstuffs fed to Milking Cows</i>	<i>Feedingstuffs fed to stock other than Milking Cows</i>
(a) Feedingstuffs fed directly on the land.	As Table 4	Add one-third
(b) Feedingstuffs fed under cover under satisfactory conditions	As Table 4	Add one-third
(c) Feedingstuffs fed in open yards under satisfactory conditions ...	Subtract one- third	As Table 4
(d) Conditions unsatisfactory. ...	Subtract up to two-thirds	Subtract up to one-half

TABLE 6

	<i>Value per ton of feedingstuffs consumed and applied to land as slurry</i>			
	<i>Before one crop has been taken from the land</i>		<i>After one crop has been taken from the land</i>	
	<i>Closed Storage</i>	<i>Open Storage</i>	<i>Closed Storage</i>	<i>Open Storage</i>
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Dec. cotton cake ...	3 1 0	2 14 0	1 6 0	1 3 0
2. Undec. cotton cake (Egyptian) ...	2 2 0	1 18 0	0 18 0	0 17 0
3. Undec. cotton cake (Bombay) ...	2 0 0	1 16 0	0 17 0	0 16 0
4. Linseed cake ...	2 1 0	1 15 0	0 17 0	0 15 0
5. Linseed	1 15 0	1 10 0	0 14 0	0 13 0
6. Soya bean cake ...	2 15 0	2 7 0	1 2 0	0 19 0
7. Palmnut cake ...	1 4 0	1 0 0	0 10 0	0 9 0
8. Coconut cake ...	1 16 0	1 12 0	0 15 0	0 14 0
9. Earthnut cake (dec.)	2 9 0	2 1 0	0 19 0	0 16 0
10. Rape cake	2 10 0	2 4 0	1 1 0	0 19 0
11. Meat meal	5 1 0	4 9 0	2 3 0	1 19 0
12. Fish meal	5 14 0	5 2 0	2 9 0	2 6 0
13. Beans	1 11 0	1 6 0	0 12 0	0 11 0
14. Peas	1 7 0	1 3 0	0 11 0	0 10 0
15. Wheat	0 18 0	0 15 0	0 7 0	0 7 0
16. Barley	0 15 0	0 13 0	0 6 0	0 6 0
17. Oats	0 16 0	0 14 0	0 7 0	0 6 0
18. Maize	0 15 0	0 13 0	0 6 0	0 6 0
19. Rice meal	1 10 0	1 8 0	0 14 0	0 13 0

TABLE 6—Continued

	<i>Value per ton of feedingstuffs consumed and applied to land as slurry</i>			
	<i>Before one crop has been taken from the land</i>		<i>After one crop has been taken from the land</i>	
	<i>Closed Storage</i>	<i>Open Storage</i>	<i>Closed Storage</i>	<i>Open Storage</i>
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
20. Locust beans ...	0 17 0	0 14 0	0 6 0	0 5 0
21. Malt	0 18 0	0 16 0	0 8 0	0 7 0
22. Malt culms ...	2 1 0	1 17 0	0 18 0	0 16 0
23. Bran and other offals of wheat	1 18 0	1 15 0	0 17 0	0 16 0
24. Brewers' grains (dried)	1 5 0	1 2 0	0 10 0	0 9 0
25. Brewers' grains (wet)	0 9 0	0 7 0	0 3 0	0 3 0
26. Clover hay ...	1 3 0	1 1 0	0 10 0	0 9 0
27. Meadow hay ...	0 17 0	0 16 0	0 8 0	0 7 0
28. Dried grass and meal	1 1 0	0 19 0	0 9 0	0 8 0
29. Mangolds	0 4 0	0 3 0	0 2 0	0 2 0
30. Swedes	0 3 0	0 3 0	0 1 0	0 1 0
31. Turnips	0 3 0	0 2 0	0 1 0	0 1 0
32. Sugar beet pulp (dried)	0 10 0	0 9 0	0 4 0	0 4 0
33. Sugar beet pulp (wet)	0 2 0	0 2 0	0 1 0	0 1 0
34. Potatoes	0 6 0	0 5 0	0 3 0	0 2 0
35. Straw, pea straw and pods	0 10 0	0 9 0	0 4 0	0 4 0
36. Compound cakes and meal each 1% albuminoids (proteins)	9d. per 1% protein plus 12/- for phosphate and potash	6d. per 1% protein plus 12/- for phosphate and potash	3d. per 1% protein plus 12/- for phosphate and potash	2d. per 1% protein plus 12/- for phosphate and potash

The compensation calculated in accordance with the preceeding Table should be reduced at the discretion of the Valuer to take account of the following matters:—

- The time of year at which the slurry is applied
- Time elapsed between application of slurry and cultivation of arable land
- Where urine not adequately conserved
- Where conditions are otherwise unsatisfactory.

In no case should the compensation exceed £6 per acre of the area to which slurry has been applied.

Third Report of the Committee on AGRICULTURAL VALUATION

CORRECTION

Page 15. Item 36 of Table 6 should read :

36. Compound cakes and meal each 1% albuminoids (proteins)	9d. per 1% protein plus 12/- for phos- phate and potash	6d. per 1% protein plus 12/- for phos- phate and potash	3d. per 1% protein plus 6/- for phos- phate and potash	2d. per 1% protein plus 6/- for phos- phate and potash
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Ministry of Agriculture, Fisheries and Food

November 1969

LONDON : HER MAJESTY'S STATIONERY OFFICE